

**AMENDED
PROPERTY TAX APPEAL BOARD'S DECISION**

APPELLANT: Lawrence W. Mertes
DOCKET NO.: 06-01987.001-R-1
PARCEL NO.: 07-27-207-013

The parties of record before the Property Tax Appeal Board are Lawrence W. Mertes, the appellant; and the DuPage County Board of Review.

The subject property consists of a two-story style dwelling of masonry and frame construction that is 12 years old containing 2,360 square feet of living area with a partial, unfinished basement, air-conditioning and a fireplace.

The appellant submitted evidence before the Property Tax Appeal Board claiming unequal treatment in the assessment process as the basis of the appeal. In support of the equity argument, the appellant submitted a grid analysis detailing four suggested comparable properties. The comparables are located within ¼ mile of the subject. The comparables are two-story frame or frame and masonry dwellings that are 12 years old. The comparables contain 2,346 or 2,374 square feet of living area and have improvement assessments ranging from \$78,080 to \$79,250 or from \$33.19 to \$33.38 per square foot of living area. The subject property has an improvement assessment of \$34.67 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment was disclosed. In support of the subject's assessment, the board of review offered a letter from the township assessor, a spreadsheet of six comparable properties, a map and property record cards. The comparables are located in the subject's neighborhood. The comparable properties consist of two-story frame or frame and

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Based on the facts and exhibits presented, the Property Tax Appeal Board hereby finds no change in the assessment of the property as established by the DuPage County Board of Review is warranted. The correct assessed valuation of the property is:

LAND:	\$	28,020
IMPR.:	\$	81,820
TOTAL:	\$	109,840

Subject only to the State multiplier as applicable.

PTAB/eeb/Apr.08/2006-01987

masonry dwellings that were built 1993 to 1997. The dwellings contain from 2,026 to 2,374 square feet of living area and have improvement assessments ranging from \$71,870 to \$82,160 or from \$30.27 to \$36.43 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

The appellant also submitted rebuttal evidence arguing the subject's value was diminished because of its location to a school while the comparables have an open field. However, no market data was provided by the appellant to substantiate this claim. The Board gives little weight to the sales ratio study prepared by the board of review as it does not address the appellant's equity argument.

After reviewing the record and considering the evidence, the Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of this appeal. The Property Tax Appeal Board further finds that a reduction in the subject's assessment is not warranted.

The appellant's argument was unequal treatment in the assessment process. The Illinois Supreme Court has held that taxpayers who object to an assessment on the basis of lack of uniformity bear the burden of proving the disparity of assessment valuations by clear and convincing evidence. Kankakee County Board of Review v. Property Tax Appeal Board, 131 Ill.2d 1 (1989). The evidence must demonstrate a consistent pattern of assessment inequities within the assessment jurisdiction. After an analysis of the assessment data, the Board finds the appellant has not overcome this burden.

Both parties presented assessment data on a total of seven equity comparables. The Board finds both parties submitted comparables generally similar to the subject in size, location and age. They had improvement assessments of \$30.27 to \$36.43 per square foot of living area. The subject's improvement assessment of \$34.67 per square foot of living area is within this range. After considering adjustments and the differences in both parties' suggested comparables when compared to the subject property, the Board finds the subject's per square foot improvement assessment is supported by the most comparable properties contained in the record and a reduction in the subject's assessment is not warranted.

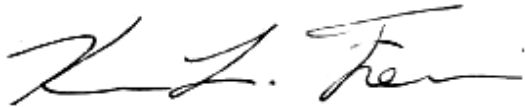
As a result of this analysis, the Property Tax Appeal Board finds the appellant has not adequately demonstrated that the

subject dwelling was inequitably assessed by clear and convincing evidence and a reduction is not warranted.

This is a final administrative decision of the Property Tax Appeal Board which is subject to review in the Circuit Court or Appellate Court under the provisions of the Administrative Review Law (735 ILCS 5/3-101 et seq.) and section 16-195 of the Property Tax Code.



Chairman



Member



Member

Member

Member

DISSENTING: _____

C E R T I F I C A T I O N

As Clerk of the Illinois Property Tax Appeal Board and the keeper of the Records thereof, I do hereby certify that the foregoing is a true, full and complete Final Administrative Decision of the Illinois Property Tax Appeal Board issued this date in the above entitled appeal, now of record in this said office.

Date: September 8, 2008



Clerk of the Property Tax Appeal Board

IMPORTANT NOTICE

Section 16-185 of the Property Tax Code provides in part:

"If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel after the deadline for filing complaints with the Board of Review or after adjournment of the session of the Board of Review at which assessments for the subsequent year are being considered, the taxpayer may, within 30 days after the date of written notice of the Property Tax Appeal Board's decision, appeal the assessment for the subsequent year directly to the Property Tax Appeal Board."

In order to comply with the above provision, YOU MUST FILE A PETITION AND EVIDENCE WITH THE PROPERTY TAX APPEAL BOARD WITHIN 30 DAYS OF THE DATE OF THE ENCLOSED DECISION IN ORDER TO APPEAL THE ASSESSMENT OF THE PROPERTY FOR THE SUBSEQUENT YEAR.

Based upon the issuance of a lowered assessment by the Property Tax Appeal Board, the refund of paid property taxes is the responsibility of your County Treasurer. Please contact that office with any questions you may have regarding the refund of paid property taxes.